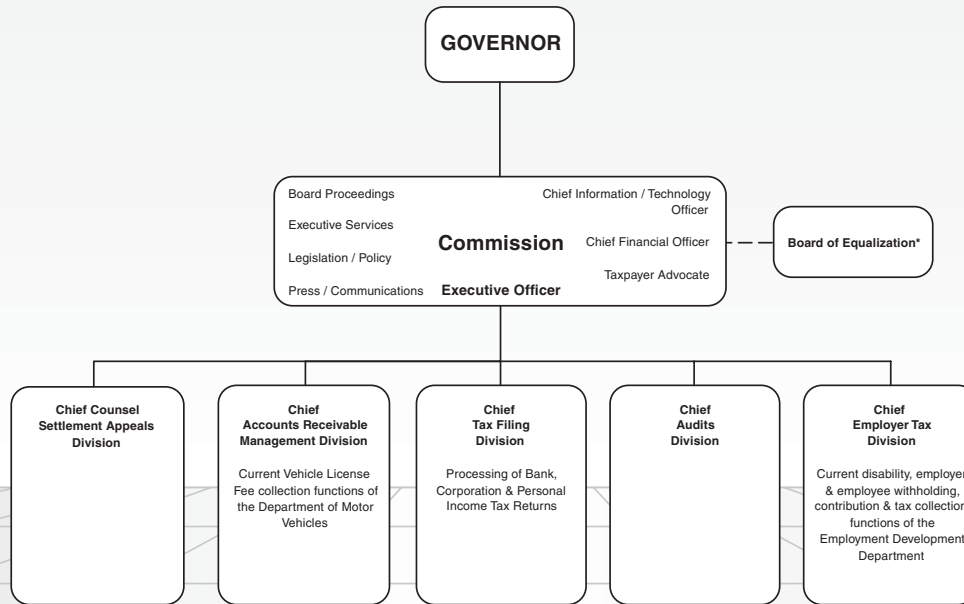


Exhibit 12

Proposed California Tax Commission



*Board of Equalization shown for relationship purposes only.